

itc Ltd. Vs. Cce

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jul-26-2002

Reported in : (2002)(83)ECC316

Judge : K Usha, N T C.N.B., B T K.K.

Appellant : itc Ltd.

Respondent : Cce

Judgement :

1. Heard both sides. The mistake pointed out in the R.O.M. application is a typographical mistake. We are also of the view that it is of no consequence as far as the order is concerned. The mistake is corrected and the relevant sentence in paragraph 15.2 reproduced from the order of the D.G. in paragraph 28 of the order of the Tribunal will be read as follows: As the rule stands today, it is felt that the additional money value consideration cannot be relieved of the duty incidence before adding it to the price and the entire additional money value consideration has to be added to the price for working out the assessable value for the purposes of levy and collection of excise duty on the cigarettes. To be precise, the assessable value (s) of the cigarettes shall be the value (s) on which the company had paid the duty plus the additional money value consideration in respect of the items of expenditure identified in the preceding paras.